

REGION 9

OPTIONAL GUIDELINES FOR 40 CFR TRIBAL GRANT RECIPIENTS

Pilot -Checklist for Tribes - Review of Financial/Administrative Systems

(Customize - as needed)

In response to Tribal requests for assistance in reviewing their Administrative/Financial systems and determining whether they meet federal grants requirements, the attached checklist may be of help.

5/25/00

Item	Yes	No	Guidance	Comments
<u>FILES and RECORDS</u> Do you keep a copy of or know where to find the current EPA grant regulations and OMB circulars?			-40 Code of Federal Regulations (CFR)- current year -Office Of Management and Budget (OMB) Circular A-87 (amended 8/29/97) - Internet: http://www.epa.gov/ogd	
Who in your office keeps copies of: - Grant application (SF-424A form) (including work plan) - Grant award (SF-5700-20A form) and any amendments - Rebudget requests - Workplan progress reports - Payment requests (SF-270 form) - Financial Status reports (SF-269A form) - Contracts under grant - Indirect cost rate agreement				

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<p>Do you have written procedures for how long you retain grant records and documents?</p> <ul style="list-style-type: none"> - Types of records to be kept - Length of time 			<p>40 CFR- Part 31.42 - Retention and Access requirements for records</p> <ul style="list-style-type: none"> - 31.42(a) - 31.42(b) and (c) 	
<p><u>ACCOUNTING</u></p> <p>Do you keep the basic books of accounts (electronically or otherwise)?</p> <ul style="list-style-type: none"> - General ledger - Cash receipts journal - Cash disbursement journal - Payroll journal - Income journal - Purchase journal - General journal 			<p>40 CFR- Part 31.20 (b)- Standards for Financial Management Systems</p>	
<p>Does your accounting system provide for tracking and recording non-federal share (match) costs?</p> <ul style="list-style-type: none"> - How are costs identified? - How are they charged to the grant? - Who keeps the source documents for the match costs? 			<p>40 CFR- Part 31.24- Matching or Cost sharing</p>	

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<p>Do you have written accounting procedures?</p> <ul style="list-style-type: none"> - Accounting records - Internal Control - Budget Control - Cash Management - Allowable Cost - Source documentation 			<p>40 CFR- Part 31.20 (b)- Standards for Financial Management Systems</p> <ul style="list-style-type: none"> - 31.20 (b)(2) - 31.20(b)(3) - 31.20(b)(4) - 31.20(b) (7) - 31.20 (b)(5) and also OMB Circular A-87 - 31.20 (b)(6) and also OMB-A-87 - Attachment B - #11 (personnel records) 	
<p><u>ACCOUNTING (cont'd)</u></p> <p>Do you track the budgeted grant expenses versus the actual grant expenses?</p> <ul style="list-style-type: none"> - How? - How often? - Who does it? - Provide a sample of your tracking document. 			<p>40 CFR - Part 31.20 (b)(4) Budget Control</p>	
<p>Is your organization subject to the single audit requirement?</p> <ul style="list-style-type: none"> - If yes, when was the last audit performed? - If yes, how do you calculate the amount of costs charged to the grants? 			<p>OMB Circular A-133</p> <ul style="list-style-type: none"> - Organizations that spend more than \$300,000 of federal funds in one year. - OMB Circular A-87, Attachment B- #5 (Audit Services) 	

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<u>PERSONNEL</u> Do you have written personnel procedures and/or a policy? - Personnel salary ranges - Personnel position duties/responsibilities - Holiday/vacation/sick/other leave - Fringe benefits			- OMB Circular A-87 - Attachment A, C. (Basic Guidelines) - Attachment B #11 (Compensation for Personnel Services)	
Do staff working part-time or full-time on EPA grants or other activities have time sheets? - Provide copy of signed time sheet.			OMB-87 Circular- Attachment B - #11 Compensation for Personnel Costs.	
<u>TRAVEL</u> Do you have written travel procedures or policies? - Actual or per diem costs - Established mileage rates - Travel requests/authorization/approval requirements - How travel is charged to proper activities?			40 CFR, Part 31.20 (a)(2) and (5) and (6)- Standards for Financial Management, Accounting records, Allowable cost, source documentation - See also OMB-87 Circular - Attachment B #41 - Travel Costs	

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<u>EQUIPMENT</u> Do you maintain written records for all property/equipment purchased under grants? - description - serial number - source of property - location of property - title - purchase date - cost - % of Federal funds - location of property - condition - disposition data- requirements			40 CFR - Part 31.32 (c)(d) - Equipment - Management Requirements	
<u>INVENTORY</u> Do you conduct an inventory of all property/equipment every two years?			40 CFR - Part 31.32 (c)(d) - Equipment - Management Requirements	

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<p><u>PROCUREMENT</u> (Contracts for services or equipment, purchases of equipment/ supplies)</p> <p>Do you have written procurement procedures?</p> <ul style="list-style-type: none"> - written code of standards for your employees who award or administer contracts/purchases, etc. - review process to avoid duplicative/unnecessary purchases - lease vs. purchase alternatives - selection procedures for contractors - system for settling contract issues - maintain history of procurement including: <ul style="list-style-type: none"> * reason for method of procurement * selection of contract type * reason for selection/rejection of contractor * basis for contract price, etc. 			<p>40 CFR Part 31.36 (b) Procurement standards</p> <p>-31.36(b)(3)-Employee written standards</p> <p>- 31.36(b)(4)- Review of proposed procurements</p> <p>- 31.36(b)(8)- Responsible contractors</p> <p>- 31.36(b)(11) -Settlement of contract issues</p> <p>- 31.36(b) (9) - Maintain procurement records</p>	
<p>Do you have written selection procedures for all procurements:</p> <ul style="list-style-type: none"> - full and open competition 			<p>31.36 (c)(1) - Competition</p> <p>31.36 (c)(3) - Written selection procedures</p>	

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<p><u>PROCUREMENT (cont'd)</u></p> <p>Do you have written procedures and dollar thresholds for using/choosing the following methods of procurement:</p> <p>1) Small purchases</p> <p>2) Sealed bids</p> <p>3) Competitive proposals</p> <p>4) Noncompetitive proposals -sole source</p>			<p>31.36 (c)(1) - Competition</p> <p>31.36 (c)(3) - Written selection procedures</p> <p>31.36(d)(1) - Small purchase-less than \$100,000</p> <p>31.36(d)(1) - Formal advertising -preferred for construction</p> <p>31.36(d)(1) - When sealed bids are not appropriate; price and other factors can be considered</p> <p>31.36(d) (4) - Use only when award is infeasible under above <u>AND one of following apply:</u></p> <ul style="list-style-type: none"> - item available from only a single source; - public emergency will not permit delay resulting from competitive solicitation -awarding agency authorizes noncompetitive proposals <p>Or after solicitation from number of sources, competition is inadequate</p>	